

**Table S-9. Mandatory and Receipt Proposals—Continued**

(Deficit increases (+) or decreases (-) in millions of dollars)

													Totals	
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2017-2021	2017-2026	
Streamline private activity limits on govern- mental bonds .....	.....	.....	1	3	5	7	9	11	13	15	17	16	81	
Repeal technical terminations of partner- ships .....	.....	-13	-19	-21	-23	-25	-27	-29	-30	-32	-33	-101	-252	
Repeal anti-churning rules of section 197 .....	.....	24	99	198	281	338	370	378	378	378	378	940	2,822	
Repeal special estimated tax payment provi- sion for certain insurance companies .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Repeal the telephone excise tax <sup>13</sup> .....	.....	368	327	287	248	209	170	132	94	57	44	1,439	1,936	
Increase the standard mileage rate for auto- mobile use by volunteers .....	.....	20	62	65	68	69	71	72	74	76	79	284	656	
Consolidate contribution limitations for charitable deductions and extend the carryforward period for excess charitable contribution deduction amounts .....	.....	.....	93	51	6	6	6	491	1,188	1,830	2,416	156	6,087	
Exclude from gross income subsidies from public utilities for purchase of water run- off management .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Provide relief for certain accidental dual citizens .....	.....	63	108	58	23	25	26	28	29	30	32	277	422	
Total, simplify the tax system .....	.....	434	624	605	585	621	634	1,107	1,793	2,418	3,010	2,869	11,831	
Trade initiatives:														
Enact the Trans-Pacific Partnership Trade Agreement <sup>13</sup> .....	.....	.....	1,690	2,343	2,586	2,858	3,147	3,445	3,724	4,003	4,318	9,477	28,114	
Other initiatives:														
Allow offset of Federal income tax refunds to collect delinquent State income taxes for out-of-State residents .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Improve disclosure for child support enforce- ment .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Authorize the limited sharing of business tax return information to improve the accura- cy of important measures of the economy ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Eliminate certain reviews conducted by the U.S. Treasury Inspector General for Tax Administration (TIGTA) .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Modify indexing to prevent deflationary adjustments .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Total, other initiatives .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Total, tax proposals .....	12	-164,702	-258,158	-268,282	-282,146	-296,185	-273,669	-259,384	-267,504	-277,594	-288,173	-1,269,473	-2,635,797	
Grand total, mandatory and receipt pro- posals .....	-613	-135,225	-223,552	-240,506	-265,912	-293,382	-280,795	-282,067	-300,451	-321,905	-354,237	-1,158,577	-2,698,032	

Note: For receipt effects, positive figures indicate lower receipts. For outlay effects, positive figures indicate higher outlays. For net costs, positive figures indicate higher deficits.

<sup>1</sup> Based on placeholder credit subsidy rate. Actual approvals would be evaluated and estimated for each fund application individually.

<sup>2</sup> In the Fall of 2015, the President took action within his existing authority to implement eligibility expansions to income-based repayment plans proposed in the 2015 Budget. However, the Administration continues to seek to work with the Congress to create a unified, simple, and better targeted PAYE program.

<sup>3</sup> The estimates for this proposal include effects on receipts. The receipt effects included in the totals above are as follows: